

App. F. IX-4

Previous References

Later References

74-3156/42

1926.

(Local Board)

File No. 26-26

Serial Nos. 123 & 157

# General and Revenue Secretariat.

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Serial Nos. 123 & 157

Part B for February 1927.

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## SUBJECT

Means certain suggestions regarding the levy of optional taxes in the Panchayats.

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To the Deputy Commissioner Mysore District.  
Other District

The Revenue Commissioner.

The proposal cannot be sanctioned without amending the regulation.

13 vs.  
27.7.27.

File No. 26

28182

Serial  
No.

no T.C 37/82 dated 27. 12-26  
from

The Dy Commr, Mysore  
makes certain suggestions  
regarding the levy of optional  
taxes in the Panchayats.

1) He thinks that instead of  
sanctioning the levy of optional  
taxes in each case Govt may as  
well once for all accord general  
sanction to the levy of specified  
taxes at certain rates & leave it to  
the Panchayats to adopt any of them.

Taxation Rules are under issue  
and after they issue the suggestion  
may perhaps be considered in the  
Special Section.

Yours  
6.1.27

Spl Secy  
(28)

22/1/27

2) According to ~~the~~ section 37 and  
standards, the Govt sanction is  
required for tax which the  
Panch<sup>y</sup> may propose to levy.  
This implies the proposal preceding  
Govt sanction. The suggestion of  
the Dy. implies Govt sanction  
preceding the proposal.

The Govt sanction is required for the

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seems to be intended to submit  
if in the 18 place the tax is necessary  
and then if the tax will not be  
burdensome on any class of people  
and if any exemptions are necessary.

3) For the 18 points  
out, the work involved under  
this scheme will be too much for  
fact, the work may be delegated  
to the local officers along with  
other powers, which it may  
be need to delegate, after  
gaining experience for some  
time as to the working of  
the scheme.

1<sup>st</sup> inst)

18/1

4) If the maximum rates can  
be laid down by Govt. & taxes made  
leviable only by a majority of  
the entire strength of the Council  
& approved by the Govt. & the  
may be delegated to the Com.

5) These frame need  
rules & schedule of rates

18/1

17/1

17/1

7358  
15/1

7355  
15/1

3

28182

General and Revenue  
Secretariat

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No.

6) The 1st member was pleased to direct that the file may be subd to the L & L Secy for recording his opinion this may therefore be subd to the L & L Secy.

DS  
12/27

L. L. Secy)

2/2

7) The recommendation of D.C. cannot <sup>perhaps</sup> be given effect to.

8) Section 36 is mandatory & enables every Panchayat to levy obligatory taxes to carry on its functions.

Section 37 authorises a Panchayat to levy an optional tax under certain circumstances.

9) The intention of the Legislature seems to be that in any case a Panchayat find that a certain local work is necessary to be carried out & that its normal income derived from obligatory taxes is insufficient to carry out such a work, it shall then may impose an optional tax, cess, rate or fee with the sanction of Govt & subject to such rules prescribed by Govt.

10) Hence since you now for imposition of such a tax, cess, rate or fee is that the Govt should exercise its discretion in each case & give its approval to the proposal of the Panchayat.

4

28182

WD 01229 -GPB -37,500-1-9-26

App F. III-2]

General and Revenue  
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of 192

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No.

8429  
8/2

Such discretion should be exercised  
and judiciously having regard to the nature  
the ~~tax~~ <sup>costs</sup> of the work to be carried out & to the  
competency of the Panchayat to carry out  
its ~~own~~ the work & to the financial  
condition of the Panchayat.

11) This discretion cannot obviously be  
delegated to any subordinate officer.

For these reasons I am of opinion  
that no general sanction can be given  
as is required by D.C.

12) It may perhaps be desirable to watch  
the working of the Panchayats for sometime  
before taking any action to amend the  
law.

1st member.

84  
8/2  
23

13) Repts that there is no  
restriction whatever to the Panchayats  
accepting labour on any sanctioned  
work in lieu of an obligatory  
tax; & that the question of  
amending the rules so as  
to delegate the power of sanctioning  
optional taxes will be  
considered after some experience  
is gained.

14) Cof to other D.Cs be  
8/2/27

15) ~~Amr~~ <sup>Amr</sup> ~~Plan~~ <sup>Plan</sup> 84  
9.2  
12/12

5

General and Revenue  
Secretariat

LB File No. 26 28182

Serial  
No.

16/

~~draft~~ Rbd with refer to for  
Section 36 provides for  
taxes which are not imposed with reference  
to ~~taxes~~ and Section 37 for  
taxes, <sup>for which alone</sup> Provision for a  
payment into a contribution  
seems to exist ~~only~~  
~~of optional taxes~~ and  
regard to obligatory tax  
to in Section 36. Under  
circumstances the order  
is ~~never~~ to require in  
Rbd

Under Section 36, once  
10/2/27 possible and can  
can be either partial  
or conditional. In the  
Communications Sum  
of a draft on <sup>54th</sup> ~~on~~ ~~the~~  
"12/27"

Can be taken in private  
at 11.15. General Secy  
28/12/27 ✓

Copy of No. 4344  
R 15 25.11.126 of 21112

28/12/27

18) Rules have been for  
this regard to assumptions in  
(3). The memory of the fact  
is not neglected herein.

If necessary be considered for

19) (indirect) for favor

Secy, Law Dept. R.R.  
With Conf. 15/

Serial  
No.

20) It is no doubt true that under Sec 36 the Panchayat may not commute the payment of obligatory taxes into a contribution of labour as in the case of optional levies of taxes.

21) But the same result can be achieved if a ryot wishes to contribute labour instead of payment of obligatory taxes.

22) In such a case the ryot's services can be engaged for executing any sanctioned work & the wages due to him may be credited towards the payment of obligatory taxes, cess etc.

23) In this view there is no need to amend the Regn

Genl Sec 7  
with Comp<sup>th</sup>.

20/2

The draft is slightly amended in view of the above. Issue

mu

7/3

20/2

GENERAL & REVENUE SECRETARIAT  
30. JUN, 1927  
22 JUN 1927

T.C 37  
192

Office of the Deputy Commissioner,  
Mysore District.  
Camp Yeriur (Gundlupet Taluk)  
Dated 27th December 1926.

REVENUE SECRETARIAT  
28182  
4 JAN 1927  
LOCAL SELF GOVT. BRANCH

From

A. V. Ramanathan, Esq., B.A.,

Deputy Commissioner, Mysore District

To

B. Nagappa, Esq., Bar-at-law.,

Secretary to the Government of Mysore,

Local and Legislative Departments, Bangalore.

Village Panchayet - Levy of Optional Taxes -  
Section 37 - Regulation 2 of 1926.

: 100 26-26 - 123

Sir,

With reference to Section 37 of the Mysore Village Panchayet Regulation I have the honour to point out that <sup>to ensure</sup> the successful working of the Regulation in the initial stage at any rate, the compulsory taxes under section 36 in cash has to be kept at as low a rate as possible, the major portion of the improvement works being executed by the labour of the villagers under section 37 of the regulation, the optional tax in cash being recovered only from those who do not contribute labour for the prescribed work. In practice therefore, the taxes, cesses etc, levied under section 37 will form the greater portion. But under this section the sanction of the Government is required for every such levy by every panchayet. The number of panchayets in this District will be about 1900 and obtaining Government sanction on the resolution of every panchayet will involve <sup>a</sup> huge volume of correspondence and a large number of Government orders keeping track of which will be very difficult. Further every time the rate is increased or decreased, sanction of Government would also be necessary. In these circumstances and in order to facilitate the development of work in each panchayet according to its needs and local circumstances, I request that Govern-

100/13

Government may be pleased to accord general sanction to the levy of specified optional taxes fixed at certain maximum rates and leave it to the Panchayets to adopt any of them by the prescribed majority. If any further outside sanction is considered necessary sanction of the Amildar or at the most of the Assistant Commissioner for the rate adopted may be prescribed.

I have the honour to be,

Sir,

Your most obedient servant,

*W. S. S. S. S.*  
Deputy Commissioner,

Mysore District.

L 6353/18  
To  
L 63 26-26-157  
of 10th March 27  
The Dy. Commr. Mysore District.

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Sir,

With reference to your letter No.T.C. 37/D2. dated the 27th December 1926, suggesting that Village Panchayets may <sup>under</sup> ~~under~~ Section 37 of the Mysore Village Panchayet Regulation be empowered to levy specified optional taxes ~~xxxxxxxxxxxxxxxxxxxx~~ up to a maximum to be fixed by Government in this behalf, I am directed to state that the proposal cannot be sanctioned without -- amending the Regulation and that the question of amending the Section so as to delegate the power of sanctioning optional taxes to the Local Officers will be considered after some experience is gained of the working of the Panchayets.

With regard to your suggestion that the compulsory taxes under Section 36 to be recovered in cash may be kept at as low a rate as possible, I am to state that there is no objection whatever to the Panchayet <sup>sanctioned</sup> accepting labour on any ~~specified~~ work in lieu of or (in part ~~xx~~ payment of) an obligatory tax. <sup>and crediting the amount for the same towards taxes due from the party</sup> I have etc.,

*This is added*

L 6354-61

Chief Secy to Govt.

Copy forwarded with compliments to the Revenue Commissioner, and Deputy Commrs of other Districts.

By Order,

Secy to Govt.